

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK (SKAT)  
TAX REFUND SCHEME LITIGATION

This document relates to: 18-cv-10100

MASTER DOCKET

18-md-2865 (LAK)

**DECLARATION OF JOHN C. BLESSINGTON**

I, JOHN C. BLESSINGTON, declare as follows:

1. I am a partner of the firm K&L Gates LLP and am counsel for Defendants Newsong Fellowship Church 401(k) Plan and Alexander Jamie Mitchell III in the above-captioned action (18-md-2865) and the related civil action (18-cv-10100).
2. I have personal knowledge of the matters stated herein.
3. Attached hereto as Exhibit 1 is a true and correct copy of Plaintiff SKAT's complaint filed in the Eastern District of Pennsylvania against Defendants Newsong Fellowship Church 401(k) Plan and Alexander Jamie Mitchell III.
4. Attached hereto as Exhibit 2 is a true and correct copy of tax refund claim forms filed by Goal TaxBack Limited for Newsong Fellowship Church 401(k) Plan, ED&F Man Capital Markets Ltd.'s Tax Voucher, and a certification of the U.S. Internal Revenue Service.
5. Attached hereto as Exhibit 3 is a true and correct copy of the letter by Newsong Fellowship Church 401(k) Plan to the Skattenkestyrelsen (translated to English), dated September 21, 2018, appealing SKAT's decision to reclaim refunds, and Certificate of Translation.
6. Attached hereto as Exhibit 4 is a true and correct copy of the letter by Alexander

Jamie Mitchell III to the Skattenkestyrelsen (translated to English), dated September 28, 2018, appealing SKAT's decision to reclaim refunds, and Certificate of Translation.

7. Attached hereto as Exhibit 5 is a true and correct copy of Danish Capital Gains Tax Act, section 23.1 (c), a certified translation thereof, and Certificate of Translation.

8. Attached hereto as Exhibit 6 is a true and correct copy of The Legal Guide, section C.B. 2.1.6.1, which is a guidance published by SKAT, a certified translation thereof, and Certificate of Translation.

9. Attached hereto as Exhibit 7 is a true and correct copy of Chapter 7 of the Report on the Danish Customs and Tax Administration's Partnership with the Police and the Prosecution Service, that addresses exchange of information with the prosecution, a certified translation thereof, and Certificate of Translation.

10. Attached hereto as Exhibit 8 is a true and correct copy of Danish Corporation Tax Act, section 2.1 (c), a certified translation thereof, and Certificate of Translation.

11. Attached hereto as Exhibit 9 is a true and correct copy of Danish Corporation Tax Act, section 2.3, a certified translation thereof, and Certificate of Translation.

12. Attached hereto as Exhibit 10 is a true and correct copy of Danish Tax Assessment Act, section 16A.1, a certified translation thereof, and Certificate of Translation.

13. Attached hereto as Exhibit 11 is a true and correct copy of Danish Income Tax Act, section 65.1, a certified translation thereof; and Certificate of Translation.

14. Attached hereto as Exhibit 12 is a true and correct copy of Danish Income Tax Act, section 69B.1 (c), a certified translation thereof, and Certificate of Translation.

I, JOHN C. BLESSINGTON, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: December 6, 2018

*/s/ John C. Blessington*  
John C. Blessington